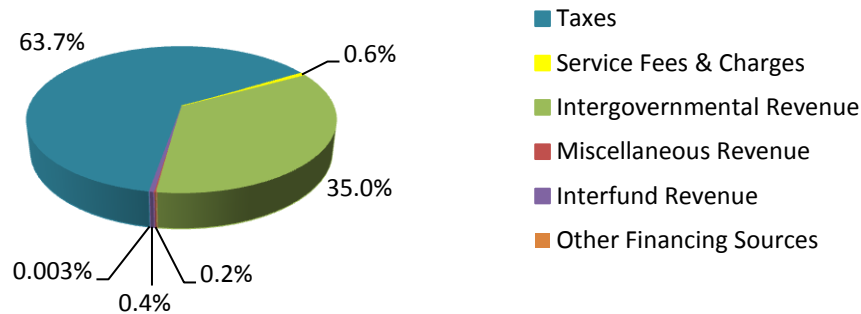


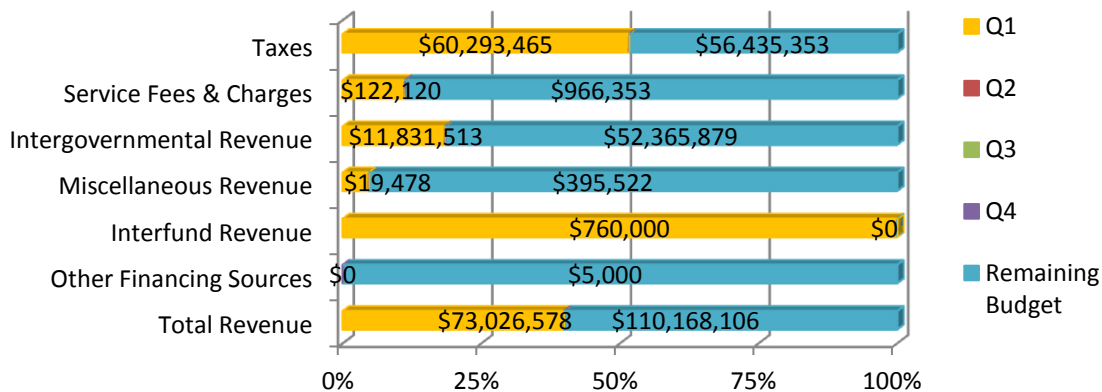
### Non-General Fund Analysis

#### Agency Budgeted Revenues By Source



- Franklin County Children Services' (FCCS) primary sources of revenues are in the following categories: Levy (local tax) revenues, Federal revenues (primarily Title IV), and State/Misc revenues.

#### Non-General Fund - Revenue



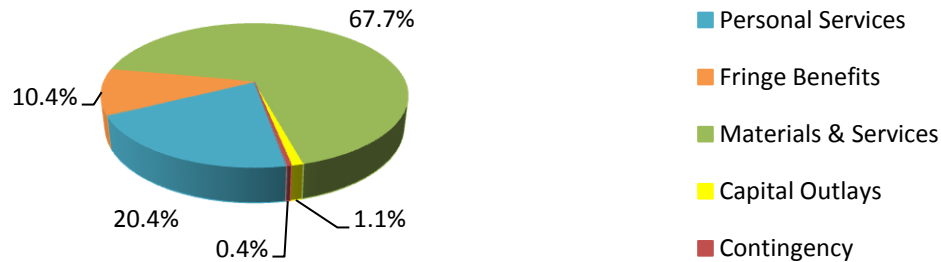
	1 <sup>st</sup> Quarter	2 <sup>nd</sup> Quarter	3 <sup>rd</sup> Quarter	4 <sup>th</sup> Quarter	YTD	Total*
Prior Year Actuals	\$75,958,628	\$21,486,970	\$72,716,096	\$18,436,774	\$75,958,628	\$188,598,468
Current Year Actuals	\$73,026,578				\$73,026,578	\$183,194,684

\* Current year total represents revised budget.

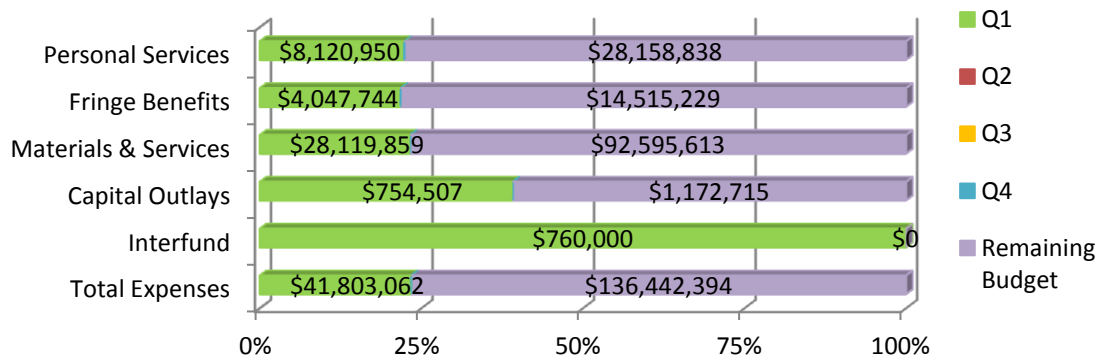
- First quarter revenues of **\$73,026,578** represent **39.9%** of the budgeted amount for the year.
- Taxes from the property tax levy are received twice a year, in March and August. As of the 1<sup>st</sup> quarter, 51.7% has been collected. In 2011, 53.2% was collected in the 1<sup>st</sup> Quarter.
- Interfund revenue reflects a transfer of \$760,000 to the Children Services Building Purchase Fund (Fund 4051) from the Special Levy Fund (Fund 2021) for the purchase of property located at 3987 East Main Street.

## Non-General Fund Analysis

### Agency Budgeted Expenses By Type



### Non-General Fund - Expenses



	1 <sup>st</sup> Quarter	2 <sup>nd</sup> Quarter	3 <sup>rd</sup> Quarter	4 <sup>th</sup> Quarter	YTD	Total*
Prior Year Actuals	\$38,135,905	\$42,001,757	\$43,243,924	\$44,293,998	\$38,135,905	\$167,675,584
Current Year Actuals	\$41,803,062				\$41,803,062	\$178,245,456

\* Current year total represents revised budget.

- First quarter expenditures of **\$41,803,062** represent **23.5%** of the budgeted amount for the year.
- Children Services expended \$28,119,859 within Materials & Services during the 1<sup>st</sup> quarter, which represents 23.3% of the 2012 budgeted amount. Of the amount expended during the 1<sup>st</sup> quarter, \$19,960,045 or 71.0% was for Board and Care.
- Interfund reflects a transfer of \$760,000 from the Special Levy Fund (Fund 2021) to the Children Services Building Purchase Fund (Fund 4051) for the purchase of property located at 3987 East Main Street.
- Capital Outlays exceed 25% in the 1<sup>st</sup> quarter due to the building of the East Side Center since the expenditures are based on the construction of the project.

### Non-General Fund Analysis

#### Personal Services

<u>Quarter</u>	<u>Agency Budget</u>	<u>Actual Expenditures</u>	<u>% of Budget Expended</u>
1st Quarter	\$8,372,259	\$8,120,950	97.0%
2nd Quarter	\$9,767,635		
3rd Quarter	\$8,372,259		
4th Quarter	\$9,767,635		
<b>Total</b>	<b>\$36,279,788</b>	<b>\$8,120,950</b>	<b>22.4%</b>

- There were 6 pay periods in the 1<sup>st</sup> quarter of 2012, which would equate to 23.1% of the total budget. Based on the expenditures from the 1<sup>st</sup> quarter, Children Services is on target with the budgeted amount for Personal Services.

#### Budget Corrective Items

##### Approved

- Resolution No. 0063-12 authorized the transfer of appropriation within the Special Levy Fund (Fund 2021), a transfer of funds from the Special Levy Fund (Fund 2021) to the Children Services Building Purchase Fund (Fund 4051), and supplemental appropriations in the Children Services Building Purchase Fund (Fund 4051). All transactions were in the amount of \$760,000, and were made to properly account for the purchase of the 3987 East Main Street property.
- A revenue estimate decrease of \$4,458,585 was certified by the Budget Commission in the 1<sup>st</sup> quarter to reflect lower property tax collections in the Special Levy Fund (Fund 2021) as a result of the decrease in property values

##### Pending

- There are no requests currently pending that may impact the budget.

##### Not Recommended

- There have been no requests for budget adjustments not approved to date.

#### Additional Budget Analysis and Budget Recommendations

- In addition to the decreased property values throughout Franklin County, Children Services has realized reductions from the accelerated phase out of the tangible personal property tax (TPPT) reimbursement and Public Utility Deregulation revenues. As a result of these reductions, 2012 budgeted revenue is 2.9% less than 2011 actual revenue in the Special Levy Fund (Fund 2021).
- Based on the 1<sup>st</sup> quarter analysis, there are no recommendations for budget saving or organizational performance at this time.